



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK RD • P.O. BOX 8949 • MADISON, WISCONSIN 53708-8949
FAX (608) 267-1030 • E-MAIL efiling@dor.state.wi.us • www.dor.state.wi.us

Date

Name first line
Name second line
Street Address
City State Zip

Dear Income Tax Return Preparer:

YOU MAY BE REQUIRED TO FILE ELECTRONICALLY - Beginning January 1, 2004, practitioners who prepared 100 or more Wisconsin Forms 1, 1A, WI-Z, and Schedule H in 2003 are required to electronically file (e-file) individual income tax returns. The 100 return threshold is based on the total returns prepared at all your business locations by all employees. The threshold of 100 returns will remain in effect. This requirement is authorized by Wisconsin administrative rule Section Tax 2.08(3).

The rule does not apply to Wisconsin returns on which taxpayers write "no e-file" before their signatures to indicate they do not want to file the return electronically. For more information about the e-filing requirement go to www.dor.state.wi.us/taxpro/prepare.html or contact us at the address listed below.

Many tax practitioners have used the fed/state e-filing program over the past decade and found it to be efficient and effective for their business and their clients.

- E-filing prevents the most common errors on tax returns and verifies information.
- Most refunds are received in a matter of days instead of weeks.
- Clients with balance due returns can e-file early and pay by April 15.
- Each e-filed return receives an acknowledgment of delivery, from both the IRS and Wisconsin.

Electronic filing is also good for the Department of Revenue for many of the same reasons it benefits tax practitioners and taxpayers. It is more efficient thus saving your tax dollars. And it helps us process your client's tax returns more quickly and accurately.

WAIVER PROCESS - Electronic filing may not be possible for everyone. The rule provides exception to the electronic filing requirement if it causes undue hardship for you or your business. To request a waiver:

- Send your request in writing to the Secretary's Office, Wisconsin Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison, WI 53708-8949 or e-mail to efiling@dor.state.wi.us.
- Clearly indicate why the requirement causes an undue hardship.

ADDITIONAL INFORMATION - Before you can electronically file Wisconsin income tax returns through the fed/state e-file program, you must become an Electronic Return Originator (ERO). The enclosed brochure tells you how to get started. Visit our website at www.dor.state.wi.us/eserv/e-ero.html for more details. You may also use Wisconsin Free File, the department's new free fill-in form, or TeleFile to electronically send WI returns that qualify. For more information, go to www.dor.state.wi.us/eserv/index.html.

QUESTIONS - We're here to help. If you have any questions after reviewing the enclosed material, please write, call, or e-mail us at: Wisconsin Department of Revenue, Electronic Filing Unit, Mail Stop 5-77, PO Box 8949, Madison, WI 53708-8949, Telephone: (608) 264-6886, e-mail: efiling@dor.state.wi.us.

THANK YOU FOR FILING ELECTRONICALLY!